IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

**INCOME-TAX APPLICATION NOs. 16/1996, 22/1996, 23/1996, 27/1996,
& 25 OF 1996**

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's orders

CORAM : J.P. DEVADHAR AND
B.P. DHARMADHIKARI, JJ.
APRIL 21, 2007.

Heard Shri Jaiswal, learned counsel for the the applicant and Shri Dewani, learned counsel for the respondent.

All these applications are filed by the revenue under Section 256(2) of the Income-tax Act, 1961, challenging the order of the Tribunal deleting the penalty levied under Section 271(1)(c) of the Income-tax Act, 1961, with explanation 5 to Section 271(1)(c) of the Act. The tax effect in ITA No.16 of 1996 is Rs. 72,000/-, in ITA No. 22 of 1996 the tax effect is Rs.29,250/-, in ITA No.23 of 1996 and 27 of 1996 the tax effect is Rs.41,270/- and in ITA No.25 of 1996, the tax effect is sum of Rs. 80,960/-.

Since the cumulative tax effect in the

case of each assessee is less than Rs. Two lakhs, in the light of the decision of this Court in the case of C.I.T. vs. Pithwa Engineering Works, reported at (2005) 276 ITR 519, we do not consider it fit to call for statement of cases from the Tribunal in all these cases.

Accordingly, all these applications are dismissed. Rule discharged. No costs.

JUDGE **JUDGE**

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